



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTAs), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Kim M. Qually Date Reviewed: 10/16/01

Ancillary Document being reviewed (provide number and title): **PTB 91-2: Cemeteries or burial grounds – Annual application for exemption**

Date last Issued: **1/15/91**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-16-110 “Applications – Who must file, initial applications, annual declarations, filing fees, penalties and refunds**

Purpose of the document: **To be used by county assessors as a directory regarding the exemption of cemetery properties or burial grounds.**

Is the document clearly written?

Yes	No
x	

Does the document provide accurate and useful information?

Yes	No
x	

Does the document provide information not currently in the rule?

Yes	No
x	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

x

Briefly explain your recommendation:

The information contained in the PTB explains how certain types of cemeteries and burial grounds are to be treated for property tax exemption purposes. This information is not contained in the rule at present. The contents of the bulletin should be incorporated into WAC 458-16-110 to identify exempt properties that are not subject to the application requirements of the rule.

Manager Action:

☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____